

In The United States District Court  
For The Northern District of Oklahoma

**FILED**

JUL 11 2014

Phil Lombardi, Clerk  
U.S. DISTRICT COURT

Lindsey Kent Springer,  
Movant,

v.

Case No. 13-CV-145  
(Formerly 09-CR-043)

United States of America

Respondent.

Declaration of Lindsey Kent Springer  
in Support of Motion For Release  
Pending Disposition of 2255

I, Lindsey Kent Springer, declare the following:  
Attached to this declaration is page 20 of  
the hearing Transcript dated October 21, 2009, as  
Exhibit AA.

Attached to this declaration is page 150 of  
the hearing Transcript dated July 2, 2009, as  
Exhibit BB.

Attached to this declaration are pages 2899, 2900,  
2906, 2907, 2910, and 2913, of the Trial Transcript  
dated November 12, 2009, as a group Exhibit  
CC.

Attached to this declaration are pages  
2954, through 2959, 2961, 2962, 2964, and  
2965, of the Trial Transcript dated

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☐ Mail ☐ No Cert Svc ☐ No Orig Sign  
☐ C/J ☐ C/MJ ☐ C/Ret'd ☐ No Env  
☐ No Cpy's ☒ No Env/Cpy's ☐ O/J ☐ O/MJ

November 13, 2009, as a group Exhibit DD.

I have been incarcerated since April 23, 2010.

I have served more than 50 months having only lost 1 day of good time at present.

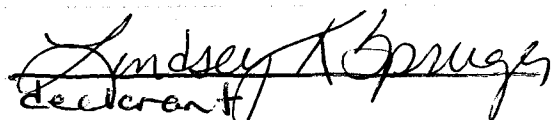
I file this declaration in support of my Motion For Release pending disposition of my 2255.

Based upon 60 month maximum and having to serve 87% equals 52 months and 6 days of the 60 months.

I have served 50 months and 9 days minus 1-day equals 50 months 8-days.

Based upon the errors shown in my Motion I should be in a halfway house at present if my arguments are correct.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746(1), under the laws of the United States of America, the above is true and correct to the best of my knowledge and belief.

  
Declarant

Reg # 02580-063  
Federal Satellite Law-Latina  
P.O. Box 6000  
Anthony, New Mexico 88021

### Certificate of Service

I hereby certify that on July 6, 2014, I mailed First Class U.S. Mail the above Declaration and Exhibits to the Clerk of Court, 333 West Fourth St., Tulsa, Oklahoma 74103.

I further certify all Parties are registered ECF users and shall receive service through the ECF System:

Denny C. Williams, Sr.  
Jeffrey A. Ballant  
Charles A. O'Reilly

Lindsey K. Spruzy  
Server

### Declaration of Mailing

I declare under the penalty of perjury, pursuant to 28 USC § 1746(1), under the laws of the United States of America, that on July 6, 2014, I deposited the above Declaration and Exhibits in the U.S. Mailbox located inside FSL Katura.

Lindsey K. Spruzy  
deponent

1 the government. One matter that is certainly on my  
2 agenda for the pretrial conference, but perhaps we ought  
3 to address it now, is whether we need -- are going to  
4 need a James hearing and -- to determine the  
5 admissibility of co-conspirator hearsay.

6 Obviously, we've got a -- we've got a conspiracy  
7 count, for lack of a better word. The conspiracy count,  
8 at least from an evidentiary standpoint, may be the grand  
9 jury's flagship count in this case. It certainly stakes  
10 out the scope, to a large degree, the scope of the  
11 evidence that will be admissible. And will apparently be  
12 a good deal of evidence come in under the conspiracy  
13 count that will be relevant, or is made relevant, by the  
14 conspiracy counts that will also be supportive of some of  
15 the other counts. But all that comes back to a question  
16 of whether we ought to have a hearing, commonly called a  
17 James hearing, to determine the existence, at least as to  
18 whether there is an adequate preliminary showing of the  
19 existence and scope of a conspiracy.

20 Obviously, we've got ample case law that counsels a  
21 district court to do just exactly that and to have that  
22 sort of a hearing if it should appear that the  
23 government, to any significant degree, does depend on  
24 admissibility of co-conspirator, what would otherwise be  
25 hearsay, co-conspirator statements. And I intend to take

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Exhibit AA

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1 who within -- which specific officers or employees were  
2 specifically impeded. If there is any exculpatory  
3 material where people were not, we're going to be turning  
4 that over. I really have no other way to respond to this  
5 motion.

6 THE COURT: Thank you. The motions at Docket  
7 Entry Number 63, joined in -- or the motion I should say  
8 at Docket Entry Number 63, joined in by Defendant Stilley  
9 at Docket Entry Number 69, will be denied.

10 One thing that was reasonably clear to me, even  
11 before today, it certainly is more clear now, is that the  
12 charge we have in Count 1 is what is commonly called a  
13 Klein conspiracy under the defraud clause of Section  
14 371. This traces back to the Second Circuit's decision  
15 in United States v. Klein, 247 F.2d 908.

16 In that case, the Second Circuit observed that in  
17 *Hammerschmidt v. United States*, 265 U.S. 182, the Supreme  
18 Court recognized that the defraud clause reaches not only  
19 a conspiracy to cheat the government out of property or  
20 money, but that it also reaches conspiracy meant to  
21 interfere with or obstruct one of the government's lawful  
22 functions. In this case, such as collecting taxes and  
23 getting lawful returns in by some means that is  
24 dishonest. And that is exactly what is charged here.

25 I have obviously given the defendants some relief by

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Exhibit BB

1 will use to express your verdicts separately as to each  
2 of the two defendants. Your verdict as to any one  
3 defendant or count, whether it is guilty or not guilty,  
4 should not influence your verdict as to the other  
5 defendant or any other counts.

6 Intent ordinarily may not be proved directly.  
7 Because there is no way of fathoming or scrutinizing the  
8 operations of the human mind. You may infer a  
9 defendants' intent from the surrounding circumstances.  
10 Intent may be and usually is proved by circumstantial  
11 evidence, if it is proved at all.

12 You may consider any statements made and any acts  
13 done or omitted by a defendant and all other facts and  
14 circumstances in evidence that indicate his state of  
15 mind. You may consider it reasonable to draw an  
16 inference and thus find that a person intends the natural  
17 consequences of acts knowingly done. As I have stated,  
18 it is entirely up to you to decide what facts to find  
19 from the evidence.

20 Knowingly. When the word "knowingly" is used in  
21 these instructions, it means that the act was done  
22 voluntarily and intentionally and not because of mistake  
23 or accident.

24 Willfully. For purposes of these instructions, an  
25 act is done willfully if it is done voluntarily and

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Exhibit CC

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1 intentionally and if it is done with the purpose of  
2 violating a known legal duty.

3 Willfulness requires the government to prove that  
4 the law imposed a duty on the defendant, that the  
5 defendant knew of this duty, and that the defendant  
6 voluntarily and intentionally violated this duty.

7 Good faith defense. In this case, the defendants  
8 maintain they are not guilty of any of the crimes charged  
9 because they contend they did not act willfully and acted  
10 in good faith.

11 You are instructed that if a defendant had a good  
12 faith misunderstanding of the law's requirements to  
13 report the income at issue here, he is not guilty of  
14 willfully violating a known legal duty. You are further  
15 instructed, however, a defendants' disagreement with the  
16 law, no matter how earnestly held, does not constitute a  
17 defense of good faith, misunderstanding, or mistake. It  
18 is the duty of all citizens to obey the law regardless of  
19 whether they agree with it.

20 In determining whether or not a defendant acted  
21 willfully and in determining whether a defendant acted in  
22 good faith, you may consider all of the circumstances  
23 surrounding the transactions and activities which you  
24 find occurred. To the extent that you are called upon to  
25 evaluate the state of mind of the parties to various

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1 As I stated, Defendants Springer and Stilley are  
2 charged in Count 1 with a violation of Title 18, United  
3 States Code, Section 371. This law makes it a crime to  
4 willfully conspire to violate the law by defrauding the  
5 United States. The indictment charges that beginning in  
6 or about 2000 and continuing until on or about January  
7 15, 2009, within the Northern District of Oklahoma, and  
8 elsewhere, Defendants Springer and Stilley and others  
9 unlawfully and knowingly combined, conspired,  
10 confederated, and agreed together to defraud the United  
11 States by impeding, impairing, obstructing, and defeating  
12 the lawful government functions of the Internal Revenue  
13 Service, an agency of the United States, in the  
14 ascertainment, computation, assessment, and collection of  
15 revenue, that is federal individual income taxes.

16 Section 371 of 18 United States Code makes it a  
17 crime to willfully conspire to violate the law by  
18 defrauding the United States. To find a defendant guilty  
19 of this crime as charged in Count 1, you must be  
20 convinced that the government has proved each of the  
21 following elements beyond a reasonable doubt: First,  
22 that the defendant agreed with at least one other person  
23 to violate the law by defrauding the United States;  
24 second, that one of the conspirators engaged in at least  
25 one overt act furthering the conspiracy's objective;



1 third, that the defendant knew the essential objective of  
2 the conspiracy; fourth, that the defendant participated  
3 in the conspiracy knowingly, willfully, and voluntarily;  
4 and, fifth, that there was interdependence among the  
5 members of the conspiracy. That is that the members of  
6 the conspiracy in some way or manner intended to act  
7 together for their shared mutual benefit within the scope  
8 of the conspiracy charged.

9 You are further instructed that to "defraud" the  
10 United States means not only to intentionally cheat the  
11 government out of property or money but also to interfere  
12 with or obstruct by deceit, craft, or trickery or at  
13 least by means that are dishonest one of the following  
14 lawful government functions: The lawful government  
15 functions which the indictment charges were interfered  
16 with by the defendants in this case are the Internal  
17 Revenue Service's ascertainment, computation, assessment,  
18 and collection of revenue.

19 To find a defendant guilty of a conspiracy to  
20 defraud the United States, the government must prove  
21 beyond a reasonable doubt that the defendant knowingly  
22 and willfully acted in the manner set forth in the  
23 preceding paragraph. In order to find a defendant guilty  
24 of a conspiracy to defraud the United States, the  
25 government must prove beyond a reasonable doubt that the

1 THE COURT: Very well. You've heard me read  
2 those paragraphs one time already and they are there for  
3 you to see on pages 35, 36, and down to the middle of 37  
4 of the instructions and you should regard those as having  
5 been re-read by me. But with the courtesy of counsel and  
6 the parties, I will not read them again.

7 Finally, you are instructed that in addition to the  
8 elements described in this instruction, proof of proper  
9 venue is also required before you may find a defendant  
10 guilty of the crime charged in Count 1. I will instruct  
11 you later regarding proof of venue.

12 Next, I will instruct you regarding Counts 2 through  
13 4 of the indictment. Counts 2, 3, and 4 charge a  
14 violation of Section 7201 of Title 26 of the United  
15 States Code. Section 7201 provides in pertinent part  
16 that "any person who willfully attempts in any manner to  
17 evade or defeat any tax imposed by this title or the  
18 payment thereof" shall be guilty of an offense against  
19 the United States.

20 Defendant Springer is charged in Count 2 with a  
21 violation of this law, Title 26 of the United States  
22 Code, Section 7201. This law makes it a crime for anyone  
23 to willfully attempt to evade or defeat the payment of  
24 federal income tax. The indictment charges that from on  
25 or about January 1, 2000, and continuing to on or about

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1 elements described in this instruction proof of proper  
2 venue is also required before you may find the defendant  
3 guilty of the crime charged in Count 2. I will instruct  
4 you later regarding proof of venue.

5 Counts 2 and 3, nature of the offense. And for the  
6 benefit of the jury, since it's five o'clock, I'm going  
7 to go through page 44 and then we'll recess overnight.  
8 It won't take terribly long to finish this in the  
9 morning.

10 MR. O'REILLY: Your Honor, I believe you  
11 misspoke. Counts 3 and 4.

12 THE COURT: I'm sorry. The instruction that's  
13 on page 42 relates to Counts 3 and 4. And if I said  
14 otherwise, that was incorrect.

15 So members of the jury, I'm going to go through page  
16 44 and then tomorrow morning I will finish with the  
17 remainder of the instructions, which won't take terribly  
18 long, but I don't intend to keep you tonight while I  
19 finish that, and then we will proceed, as I have stated,  
20 with the closing arguments of counsel and the parties.

21 Counts 3 and 4 of the indictment charge both  
22 Defendant Springer and Defendant Stilley with tax evasion  
23 in violation of Title 26, Section 7201, of the United  
24 States Code. As previously stated, this law makes it a  
25 crime to willfully attempt to evade or defeat the payment

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1 guilty of the crime of tax evasion as charged in Count 2,  
2 you must be convinced that the government has proved each  
3 of the following essential elements beyond a reasonable  
4 doubt:

5 First, that Defendant Springer owed substantial  
6 income tax for the year 2000.

7 Second, that Defendant Springer intended to evade  
8 and defeat payment of that tax.

9 Third, that Defendant Springer committed an  
10 affirmative act in furtherance of this intent.

11 And, fourth, that Defendant Springer acted  
12 willfully, that is, with the voluntary intent to violate  
13 a known legal duty.

14 To "evade and defeat" the payment of tax means to  
15 escape paying a tax due other than by lawful avoidance,  
16 for the proof need not show the exact amount of the  
17 additional tax due; however, the government is required  
18 to prove beyond a reasonable doubt that the additional  
19 tax due from Defendant Springer was substantial.

20 And by the way, the presence of the word  
21 "additional" in those two sentences is also an error on  
22 my part.

23 You are instructed that an affirmative act to evade  
24 and defeat payment of taxes is a positive act of  
25 commission designed to mislead or conceal.

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Exhibit DD  
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1 For purposes of Count 2, the affirmative acts  
2 alleged in the indictment to have been committed by  
3 Defendant Springer are: Receiving income in a fictitious  
4 name; directing individuals to write "donation" or "gift"  
5 on checks that were payment for services; directing  
6 individuals to pay for services by cashier's check; using  
7 a check-cashing business to cash checks; using money  
8 orders, cash, and other means to avoid creating the usual  
9 records of financial transactions and to conceal  
10 Defendant Springer's income; making false statements to  
11 agents and employees of the Internal Revenue Service; or  
12 otherwise concealing and attempting to conceal from all  
13 proper officers of the United States of America Defendant  
14 Springer's true and correct income.

15 Finally, you are instructed that in addition to the  
16 elements described in this instruction, proof of proper  
17 venue is also required before you may find the defendant  
18 guilty of the crime charged in Count 2. I will instruct  
19 you later regarding proof of venue.

20 Counts 3 and 4 of the indictment charge both  
21 Defendant Springer and Defendant Stilley with tax  
22 evasion, in violation of Title 26, Section 7201, of the  
23 United States Code.

24 As previously stated, this law makes it a crime to  
25 willfully attempt to evade or defeat the payment of

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1 federal income tax.

2 In Count 3, the indictment charges that from on or  
3 about January 1, 2003, and continuing to on or about  
4 January 15, 2009, within the Northern District of  
5 Oklahoma and elsewhere, Defendant Springer had and  
6 received taxable income and upon that taxable income  
7 there was a substantial income tax due and owing.

8 The indictment further charges that well-knowing and  
9 believing the foregoing facts, Defendants Springer and  
10 Stilley did willfully attempt to evade and defeat the  
11 individual income taxes due and owing by Defendant  
12 Springer to the United States of America for calendar  
13 year 2003 by failing to file a United States Individual  
14 Income Tax Return, as required by law, and by committing  
15 various affirmative acts of evasion.

16 In Count 4, the indictment charges that from on or  
17 about January 1, 2005, and continuing to, on or about  
18 January 15, 2009, within the Northern District of  
19 Oklahoma and elsewhere, Defendant Springer had and  
20 received taxable income and upon that taxable income  
21 there was a substantial income tax due and owing.

22 The indictment further alleges that well-knowing and  
23 believing the foregoing facts, Defendants Springer and  
24 Stilley did willfully attempt to evade and defeat the  
25 individual income taxes due and owing by Defendant

1 Springer to the United States of America for calendar  
2 year 2005 by failing to file a United States Individual  
3 Income Tax Return, as required by law, and by committing  
4 various affirmative acts of evasion.

5 Count 3, to find a defendant guilty of the crime of  
6 tax evasion, as charged in Count 3, you must be convinced  
7 that the government has proved each of the following  
8 elements beyond a reasonable doubt:

9 First, that Defendant Springer owed substantial  
10 income tax for the year 2003;

11 Second, that the defendant intended to evade and  
12 defeat payment of that tax owed by Defendant Springer;

13 Third, that in furtherance of this intent, the  
14 defendant committed one of the affirmative acts charged  
15 in the indictment;

16 And, fourth, that the defendant acted willfully,  
17 that is, with the voluntary intent to violate a known  
18 legal duty.

19 As previously stated, to evade and defeat the  
20 payment of tax means to escape paying a tax due other  
21 than by lawful avoidance.

22 Count 3 of the indictment does not allege a specific  
23 amount of tax due from Defendant Springer from calendar  
24 year 2003. The proof need not show the exact amount of  
25 the tax due for that year.

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1 And in the official copy, I will delete the word  
2 "additional."

3 The government is required to prove beyond a  
4 reasonable doubt that the tax due was substantial.

5 An affirmative act to evade or defeat the payment of  
6 taxes is a positive act of commission designed to mislead  
7 or conceal.

8 For purposes of Count 3, the affirmative acts  
9 charged in the indictment to have been committed by  
10 Defendant Springer are: Directing individuals to make  
11 checks payable to Bondage Breakers Ministry; using a  
12 check-cashing business to cash checks; and accepting  
13 collectable coins as payment for services.

14 The affirmative acts charged in the indictment by  
15 Defendants Springer and Stilley are: Using Defendant  
16 Stilley's IOLTA account; using Defendant Stilley's credit  
17 card to pay Defendant Springer's personal expenses; using  
18 cashier's checks, money orders, cash, and other means to  
19 avoid creating the usual records of financial  
20 transactions and to conceal income; making false  
21 statements to agents and employees of the Internal  
22 Revenue Service; and otherwise concealing and attempting  
23 to conceal from all proper officers of the United States  
24 of America Defendant Springer's true and correct income.

25 In addition to being charged as a principal,



1 Defendant Stilley is charged as an aider and abetter in  
2 Count 3. I will instruct you shortly regarding the  
3 elements of aiding and abetting.

4 Finally, you are instructed that, in addition to the  
5 other elements described in this instruction, proof of  
6 proper venue is also required before you may find a  
7 defendant guilty of the crime charged in Count 3. I will  
8 instruct you later regarding proof of venue.

9 Count 4. To find a defendant guilty of the crime of  
10 tax evasion as charged in Count 4, you must be convinced  
11 that the government has proved each of the following  
12 elements beyond a reasonable doubt:

13 First, that Defendant Springer owed substantial  
14 income tax for the year 2005;

15 Second, that the defendant intended to evade and  
16 defeat payment of that tax owed by Defendant Springer;

17 Third, that in furtherance of this intent, the  
18 defendant committed one of the affirmative acts charged  
19 in the indictment;

20 And, fourth, that the defendant acted willfully,  
21 that is, with the voluntary intent to violate a known  
22 legal duty.

23 Again, as previously stated, to evade and defeat the  
24 payment of taxes means to escape paying a tax due other  
25 than by lawful avoidance.

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1 Count 4 of the indictment does not charge a specific  
2 amount of tax due from Defendant Springer for calendar  
3 year 2005. The proof need not show the exact amount of  
4 the tax due for that year.

5 And, again, in the official version, I will delete  
6 the word "additional" there.

7 The government is required to prove beyond a  
8 reasonable doubt that the tax due was substantial.

9 I'll make the same correction, deleting the word  
10 "additional."

11 Again, an affirmative act to evade or defeat payment  
12 of taxes is a positive act of commission designed to  
13 mislead or conceal.

14 For purposes of Count 4, the affirmative acts  
15 alleged to have been committed by Defendant Springer, as  
16 charged in the indictment, are: Directing individuals to  
17 make checks payable to Bondage Breakers Ministry and  
18 using a check-cashing business to cash checks.

19 The affirmative acts by Defendants Springer and  
20 Stilley, as charged in the indictment, are: Using  
21 Defendant Stilley's IOLTA account; using Defendant  
22 Stilley's credit card to pay Defendant Springer's  
23 personal expenses; using cashier's checks, money orders,  
24 cash, and other means of payment to avoid usual records  
25 and to conceal income; making false statements to agents

1 and employees of the Internal Revenue Service; and  
2 otherwise concealing and attempting to conceal from all  
3 proper officers of the United States of America Defendant  
4 Springer's true and correct income.

5 In addition to being charged as a principal,  
6 Defendant Stilley is charged as an aider and abetter in  
7 Count 4.

8 Again, you are instructed that, in addition to the  
9 other elements described in this instruction, proof of  
10 proper venue is also required before you may find a  
11 defendant guilty of the crime charged in Count 4. I will  
12 instruct you later regarding proof of venue.

13 I will now instruct you on the elements of aiding  
14 and abetting.

15 With respect to aiding and abetting, you are  
16 instructed that Section 2(a) of Title 18 of the United  
17 States Code provides that, "Whoever commits an offense  
18 against the United States or aids, abets, counsels,  
19 commands, induces, or procures its commission is  
20 punishable as a principal."

21 As previously stated, Counts 3 and 4 of the  
22 indictment charge Defendant Stilley with violations of  
23 this statute, 18 United States Code, Section 2. This law  
24 makes it a crime to intentionally help someone else  
25 commit a crime.

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1 To find Defendant Stilley guilty of the tax evasion  
2 charged in Count 3 or Count 4 as an aider and abetter,  
3 you must be convinced that the government has proved each  
4 of the following elements beyond a reasonable doubt:  
5 First, that Defendant Springer committed the tax evasion  
6 crime charged in the indictment in Count 3 or in Count 4,  
7 respectively; and, second, that Defendant Stilley  
8 intentionally associated himself in some way with that  
9 crime and intentionally participated in it as he would in  
10 something he wished to bring about which requires proof  
11 that Defendant Stilley consciously shared Defendant  
12 Springer's knowledge of the underlying criminal act of  
13 the tax evasion charged and that Defendant Stilley  
14 intended to help Defendant Springer commit that crime.

15 An aider and abetter need not perform the underlying  
16 criminal act, be present when it is performed, or be  
17 aware of the details of its commission to be guilty of  
18 aiding and abetting, but a general suspicion that an  
19 unlawful act may occur or that something criminal is  
20 happening is not enough. Mere presence at the scene of a  
21 crime and knowledge that a crime is being committed are  
22 also not sufficient to establish aiding and abetting.

23 Again, in addition to the elements of aiding and  
24 abetting described in this instruction, proof of venue is  
25 required in order to find a defendant guilty of a crime

1 by aiding and abetting.

2 I will instruct you later regarding proof of venue.

3 Counts 5 and 6 of the indictment charge Defendant  
4 Springer only with a violation of Section 7203 of Title  
5 26 of the United States Code.

6 Section 7203 provides, in pertinent part, that, "Any  
7 person required under this title to pay any estimated tax  
8 or tax or required by this title or by regulations made  
9 under authority thereof to make a return, keep any  
10 records, or supply any information, who willfully fails  
11 to pay such estimated tax or tax, make such return, keep  
12 such records, or supply such information at the time or  
13 times required by law or regulations shall be guilty of  
14 an offense against the United States."

15 As just stated, Defendant Springer is charged in  
16 Counts 5 and 6 with violations of Title 26, United States  
17 Code, Section 7203. This law makes it a crime for anyone  
18 to willfully fail to make and file an income tax return.

19 In Count 5, the indictment charges that during the  
20 calendar year 2002, Defendant Springer had and received  
21 gross income in excess of \$7,700.

22 The indictment further charges that by reason of  
23 such gross income Defendant Springer was required by law,  
24 following the close of the calendar year 2002 and on or  
25 before April 15, 2003, to make an income tax return to

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1 the Internal Revenue Service stating specifically the  
2 items of his gross income and any deductions and credits  
3 to which he was entitled.

4 The indictment further charges that well-knowing and  
5 believing all of the foregoing Defendant Springer did  
6 willfully fail on or about April 15, 2003, in the  
7 Northern District of Oklahoma and elsewhere, to make and  
8 file an income tax return.

9 In Count 6, the indictment charges that during the  
10 calendar year 2004, Defendant Springer had and received  
11 gross income in excess of \$15,900. The indictment  
12 further charges that, by reason of such gross income,  
13 Defendant Springer was required by law, following the  
14 close of the calendar year 2004 and on or before April  
15 15, 2005, to make an income tax return to the Internal  
16 Revenue Service stating specifically the items of his  
17 gross income and any deductions and credits to which he  
18 was entitled.

19 The indictment further charges that well-knowing and  
20 believing all of the foregoing, Defendant Springer did  
21 willfully fail on or about April 15, 2005, in the  
22 Northern District of Oklahoma and elsewhere to make and  
23 file an income tax return.

24 Counts 5 and 6, elements of the offense.

25 To find Defendant Springer guilty of the crime

1 charged in Count 5 or Count 6, you must be convinced that  
2 the government has proved each of the following elements  
3 beyond a reasonable doubt:

4 First, that Defendant Springer was required by law  
5 to file a tax return concerning his income for the  
6 taxable years ending December 31, 2002, for purposes of  
7 Count 5 or December 31, 2004, for purposes of Count 6;

8 Second, that Defendant Springer failed to file such  
9 a return at the time required by law;

10 And, third, that in failing to file the tax return,  
11 Defendant Springer acted willfully, that is, with a  
12 voluntary intent to violate a known legal duty.

13 For the crime of willful failure to file a tax  
14 return, the government is not required to show that a tax  
15 is due and owing from Defendant Springer, nor is the  
16 government required to prove an intent to evade or defeat  
17 any taxes.

18 Again, in addition to the elements described in this  
19 instruction, proof of proper venue is also required  
20 before you may find a defendant guilty of the crimes  
21 charged in Counts 5 or 6.

22 I will instruct you next regarding proof of venue.

23 I will now give you instructions regarding proof of  
24 venue.

25 In addition to the other elements of each crime

*Tracy Washbourne, RDR, CRR*  
United States Court Reporter  
U.S. Courthouse, 200 N.W. 4th St.  
Oklahoma City, OK 73102 \* 405.609.5505

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